

WORKSHOP FOR IRS (C&IT) OFFICERS ON ADJUDICATION SKILLS NACIN [SE-09]
(13TH & 14TH OCTOBER, 2025)

Table of Contents

SESSION-1		
<i>Jurisprudence of Tax Administration</i>		
<i>Articles</i>		
1.	Tyler A. LeFevre, “Justice in Taxation”, 41(4) <i>Vermont Law Review</i> 763-798 (2017)	
2.	V. Lakshmikumaran, “Authority to Tax”	
3.	Laura Biron, <i>Taxing or Taking? Property Rhetoric and the Justice of Taxation</i> in <i>TAXATION: PHILOSOPHICAL PERSPECTIVES</i> 81-97(Martin O’Neill and Shepley Orr, Oxford University Press ed., 2018)	
4.	Sanjay Bhoosreddy and Jaiyesh Bhoosreddy, “An Exhaustive Delineation of the Interpretation of Tax Law Amendments - Answering the Perennial Question of Prospective versus Retrospective Operation”, 63 <i>Journal of the Indian Law Institute</i> 23-43 (2021)	
5.	Tarun Jain, “Interpretation of Fiscal Exemptions: Another Debate Commences?”, 2021 <i>SCC OnLine Blog Exp</i> 14	
6.	Mr. N. M. Ranka, <i>Rules of Interpretation of Tax Statutes</i> , Bombay Chartered Accountants’ Society, 2016.	
<i>Case Law</i>		
<i>(Judgments mentioned below include citations and short notes for reference. Please refer full judgment for conclusive opinion)</i>		
Authority to Tax		
1.	<i>Jindal Stainless Limited v. State of Haryana, (2017) 12 SCC 1</i> <i>The Apex Court upheld the validity of the entry tax imposed by the States on goods imported from other States. It was held that taxes simpliciter are not within the contemplation of Part XIII of the Constitution and that the word ‘free’ used in Article 301 does not mean “free from taxation”. It was further held that States are well within their right to design their fiscal legislations to ensure that the tax burden on goods imported from other States and goods produced within the State fall equally. Such measures if taken would not contravene Article 304(a) of the Constitution. Only such taxes as are discriminatory in nature are prohibited by Article 304(a). It follows that levy of a non-discriminatory tax would not constitute an infraction of Article 301. A tax on entry of goods into a local area for use, sale or consumption therein is permissible although similar goods are not produced within the taxing state.</i>	

WORKSHOP FOR IRS (C&IT) OFFICERS ON ADJUDICATION SKILLS NACIN [SE-09]
(13TH & 14TH OCTOBER, 2025)

1.	<i>Godfrey Philips India v. State of U.P., (2005) 2 SCC 515</i> <i>It was held that the Indian Constitution is unique in that it contains an exhaustive enumeration and division of legislative powers of Taxation between Centre and States, this mutual exclusivity is reflected in Article 246. Therefore, taxing statutes must be construed with clarity and precision so as to maintain such exclusivity, and a construction of a taxing entry which may lead to overlapping must be eschewed.</i>
2.	<i>Salonah Tea Co. v. Superintendent of Taxes, (1988) 1 SCC 401</i> <i>Tax collected without the authority of law is liable to be refunded unless it causes injustice or loss in any specific case or violates the specific provision of law.</i>
3.	<i>Union of India v. H.S. Dhillon, (1971) 2 SCC 779</i> <i>It was held that the residuary powers must be given the widest possible interpretation and that the only question to be asked is whether the subject-matter is question is covered by the State List or the Concurrent List. If not, then the tax imposed by the Parliament cannot be struck down on the ground of legislative incompetence.</i>
4.	<i>Maganbhai ishwarbhai Patel (1970) 3 SCC 400</i> <i>Treaty really concerns the political rather than the judicial wing of the State- Can only be implement if all the 3 branches of government –the legislature, executive and the judiciary, possess the power to implement it. If in convergence of the exercise of Executive power, rights of citizens or others are contracted or infringed or laws modified, the exercise of power must be supported by legislation; where there are no such restrictions, infringement of the rights or modification of the laws, the Executive is competent to exercise the power.</i>
5.	<i>Sea Customs Act, S.20(2) Re, (1964) 3 SCR 787</i> <i>It was observed that “though various taxes have been separately included in List I or List II and there is no overlapping in the matter of taxation between the two Lists and there is no tax provided in the Concurrent List except stamp duties (Item 44), the constitution embodies an elaborate scheme for the distribution of revenue between the Union and the States in Part XII, with respect to taxes imposed in List I. The scheme of the Constitution with respect to financial relations between the Union and the States, devised by the Constitution makers, is such as to ensure an equitable distribution of the revenue between the center and the States. All revenue received by the Government of India normally form part of the Consolidated Fund of India, and all revenues received by the Government of a State shall form part of the Consolidated Fund of the State.”</i>
6.	<i>Sales Tax Officer v. Kahhaiya Lal Mukund Lal Saraf, AIR 1959 SC 135</i> <i>Tax declared as ultra vires or unconstitutional by the Court whether paid under protest or not must be refunded.</i>
Interpretation of Fiscal Statutes	
7.	<i>Government of Kerala v. Mother Superior Adoration Convent, (2021) 5 SCC 602</i> <i>It was held that even in tax statutes an exemption provision should be liberally construed in accordance with the object sought to be achieved if such provision is to grant incentive for promoting economic growth or otherwise has some beneficial reason behind it. In fact, the legislative intent is not to burden the subject with tax so that some specific public interest is furthered.</i>
8.	<i>Commissioner of Customs (Import), Mumbai v. Dilip Kumar and Company and Others, (2018) 9 SCC 1</i>

WORKSHOP FOR IRS (C&IT) OFFICERS ON ADJUDICATION SKILLS NACIN [SE-09]
(13TH & 14TH OCTOBER, 2025)

	<i>It was held that exemption notification should be interpreted strictly; the burden of proving applicability would be on the assessee to show that his case comes within the parameters of the exemption clause or exemption notification. Further, when there is ambiguity in exemption notification which is subject to strict interpretation, the benefit of such ambiguity cannot be claimed by the subject/assessee and it must be interpreted in favour of the revenue.</i>
9.	<i>State of Jharkhand v. La Opala R.G. Limited, (2014) 15 SCC 136</i> <i>It was held that in case of doubt taxing statute needs to be construed in favour of the assessee is not applicable to exemption notification. It is for the assessee to clearly establish that he/it is covered by exemption notification and in case of doubt the benefit must go to the state.</i>
10.	<i>Income Tax v. Sikandarkhan N. Tunvar, 2013 SCC OnLine Guj 2550</i> <i>Reason for using a certain language in a draft Bill and a different expression in the provision ultimately enacted cannot be gathered from mere comparison of the two sets of provisions. There may be variety of reasons as to why the ultimate provision varies from the original draft. Therefore, it would be unsafe to refer to or rely upon the drafts, amendments, debates etc. for interpretation of a statutory provision when the language used is not capable of several meanings.</i>
11.	<i>Consumer Online Foundation v. Union of India, (2011) 5 SCC 360</i> <i>It is a settled principle of statutory interpretation that any compulsory exaction of money by the Government such as a tax or a cess has to be strictly in accordance with law and for these reasons a taxing statute has to be strictly construed.</i>
12.	<i>Commissioner of Income-Tax v. Shivalik Drug (Family Trust), 2007 SCC OnLine All 1461</i> <i>The true scope of the rule of 'ejusdem generis' is that the words of general nature followings specific and particular words should be construed as limited to things which are of the same nature as those specified. When the particular words pertaining to a class, category or genus are followed by general words, the general words are construed as limited to the things of the same kind as those specified. The phrase "any other person" in rule 6D (2) of the Income-tax Rules, 1962, would draw its colour from the preceding word, namely, "employee". Held accordingly, that a trustee was not an employee or not akin to an employee and the amounts paid to trustees by the trust could not be disallowed under rule 6D (2). in</i>
13.	<i>State of Punjab and Others v. Amritsar Beverages Ltd. & Ors. (2006) 7 SCC 607 ; Sadhu Singh v. Gurudwara Sahib Narika (2006) 8 SCC 75</i> <i>An interpretation of a provision which renders certain other provisions redundant or otiose cannot be accepted.</i>
14.	<i>District Registrar and Collector v. Canara Bank, (2005) 1 SCC 496.</i> <i>Literal construction means that there is no room for any intendment. Nothing is to be read in, nothing is to be implied. One can only look fairly at the language used.</i>
15.	<i>Vidarbha Irrigation Dev. Corpn. v/s ACIT [(2005) 278 ITR 521 (Bom)].</i> <i>While interpreting tax statute, the function of the court of law is not to give words in the statute a strained and unnatural meaning to cover and extend its applicability to the areas not intended to be covered under the said statute. Affirmed in CIT v. Vidarbha Irrigation Development Corpn, (2018) 15 SCC 227</i>
16.	<i>Sony India Ltd. v. CIT (2005) 276 ITR 278 (Delhi)</i> <i>Proviso to a section would normally be controlled by main section; proviso normally should be construed strictly and more so when it relates to fiscal provisions even inviting penalty consequences, whenever there is default in compliance.</i>
17.	<i>Gem Granites v. CIT, (2005) 1 SCC 289</i>

WORKSHOP FOR IRS (C&IT) OFFICERS ON ADJUDICATION SKILLS NACIN [SE-09]
(13TH & 14TH OCTOBER, 2025)

	• Every statute is <i>prima facie</i> prospective unless it is expressly or by necessary implication made to have retrospective operation. • The intention of the legislature assimilates two aspects :(1) In one aspect it carries the concept of 'meaning', i.e. what the words mean. (2) In another aspect, it conveys the concept of 'purpose and object' or the 'reason and spirit' pervading through the statute. • What one may believe or think to be the intention of Parliament cannot prevail if the language of the statute does not support that view, thus object of the statute has to be gathered from language and not on what one believes
18.	<i>Krishi Utpadan Mandi Samiti v. Union of India, 2004 SCC OnLine All 2152</i> The first and the most elementary rule of construction is that it is to be assumed that the words and phrases of legislation are used in their technical meaning if they have acquired one, or otherwise in their ordinary meaning, and the second is that the phrases and sentences are to be construed according to the rules of grammar
19.	<i>Coal Mines Officers' Association of India v. UOI (2004) 266 ITR 429 (Cal.).</i> Pure, simple and grammatical sense of language used by Legislature is best way of understanding as to what Legislature intended.
20	<i>Shaw Wallace & Co. Ltd. v. UOI (2004) 267 ITR 248 (Cal.)(High Court)</i> When a particular expression is clearly defined, the court has no alternative but to give the meaning to expression as defined in the statute.
21.	<i>Pandian Chemicals Ltd. v/s. CIT – (2003) 5 SCC 590</i> Rule of interpretation would come into play only if there is doubt with regard to the express language used.
22	<i>CIT v. Hindustan Bulk Carrier, (2003) 3 SCC 57</i> Wherever it is possible to do so, the provision must be harmoniously constructed by avoiding conflict. A construction which reduces the statute to a futility has to be avoided. A statute or any enabling provision therein must be so construed as to make it effective and operative on the principle expressed in maxim "UT RES MAGIS VALEAT QUAM PAREAT" i.e. a liberal construction should be put upon written instruments, so as to uphold them, if possible and carry in to effect the intention of the parties.
23	<i>ACIT v. Velliappa Textiles Ltd. (2003) 263 ITR 550 (SC)</i> A penal provision has to be construed strictly. The primary function of the courts while interpreting or construing a statute is to see the intention of the legislature. Judiciary is duty bound to act upon the true intention of the legislature. The maxim "Judicis est jus dicere, non dare" pithily expounds the duty of the Court. It is to decide what the law is and apply it, not to make.
24	<i>National Agricultural Co-operative Marketing Federation of India Ltd. & Anr. v. UOI & Ors. (2003) 260 ITR 548 (SC)</i> The test of the length of time covered by the retrospective operation cannot by itself necessary be a decisive test. Account must be taken of the surrounding facts and circumstances relating to the taxation and the legislative back ground of the provision. Retrospective legislation is valid. Concession of the Solicitor General for India before the High Court that amendment would apply only to assessments which were yet to be finalised cannot be relevant consideration in upholding the amendment if it were found to be constitutionally infirm.

WORKSHOP FOR IRS (C&IT) OFFICERS ON ADJUDICATION SKILLS NACIN [SE-09]
(13TH & 14TH OCTOBER, 2025)

25	<i>Padma Sundara Rao (Dead) and Others v. State of T.N. and Others, (2002) 3 SCC 533</i> <i>It was held that the ratio of a judgment has to be read in the context of the facts of the case and even a single fact can make a difference. Further, when language of the provision is plain and unambiguous statute question of supplying causus omisus does not arise.</i>
26	<i>Delhi Transport Corporation v. DTC Mazdoor Congress, 1991 Supp (1) SCC 600</i> <i>Construction or interpretation of legislative or rule provisions proceeds on the assumption that courts must seek to discover and translate the intention of the legislature or the rule-making body. This is one of the legal fictions upon the hypothesis of which the framework of adjudication of the intention of a piece of legislation or rule proceeds. But these are fictional myths to a large extent as experience should tell us. In most of the cases legislature, that is to say, vast majority of the people who are supposed to represent the views and opinions of the people, do not have any intention, even if they have, they cannot and do not articulate those intentions. On most of these issues there is no comprehension or understanding. Reality would reveal that it is only those who are able to exert their viewpoints, in a common parliamentary jargon, the power lobby, gets what it wants, and the machinery is of a bureaucratic set up who draft the legislation or rule or law. Therefore, what is passed on very often as the will of the people in a particular enactment is the handy work of a bureaucratic machine produced at the behest of a power lobby controlling the corridors of power in a particular situation. This takes the mythical shape of the 'intention of the people' in the form of legislation. Again, very often, the bureaucratic machine is not able to correctly and properly transmute what was intended to be conveyed. In such a situation, is it or is it not better, one would ponder to ask, whether the courts should attribute to the law-making body the knowledge of the values and limitations of the Constitution, and knowledge of the evils that should be remedied at a particular time and in a situation that should be met by a particular piece of legislation, and the court with the experience and knowledge of law, with the assistance of lawyers trained in this behalf, should endeavour to find out what will be the correct and appropriate solution, and construe the rule of the legislation within the ambit of constitutional limitations and upon reasonable judgment of what should have been expressed. In reality, that happens in most of the cases. Can it be condemned as judicial usurpation of law-making functions of the legislature thereby depriving the people of their right to express their will? This is a practical dilemma which Judges must always, in cases of interpretation and construction, face and a question which they must answer.</i>
27	<i>CIT v. J. H. Gotla (1985) 156 ITR 323</i> <i>Where the plain literal interpretation of a statutory provision produces a manifestly unjust result which could never have been intended by the legislature, the court might modify the language used by the legislature so as to achieve the intention of the legislature and produce a rational result."</i>
28	<i>Black-Clawson International Ltd. v. Papierwerke Waldhof-Aschaffenburg A.G, [1975] 1 All ER 810</i> <i>It is rare that a statute can be properly interpreted without knowing the legislative object. The courts may look outside a statute in order to identify the 'mischief' Parliament was seeking to remedy. 'We often say that we are looking for the intention of Parliament, but that is not quite accurate. We are seeking the meaning of the words which Parliament used. We are seeking not what Parliament meant but the true meaning of what they said.</i>
29	<i>Edington v. Fitzmaurice, (1885) 24 Ch D 459</i> <i>"A statement of intention is nevertheless an intention of fact; the state of a man's mind is as much a fact as the state of his digestion".</i>

WORKSHOP FOR IRS (C&IT) OFFICERS ON ADJUDICATION SKILLS NACIN [SE-09]
(13TH & 14TH OCTOBER, 2025)

SESSION-2		
Conducting Proceedings related to tax Disputes and Assessment		
Articles		
1.	Abhishek Raja, <i>Cross-Examination in GST & Indirect Tax Proceedings: A Legal Perspective</i> , TaxTMI, 28 th June, 2025. Available at: www.taxtmi.com.	
2.	Mohit Gupta, <i>Cross-Examination Under GST Law: A Critical Right in Tax Proceedings</i> , TaxTMI, 12 th July, 2025. Available at: www.taxtmi.com.	
Additional Readings		
3.	<i>Handbook on Inspection, Search, Seizure, and Arrest under GST</i> , The Institute of Chartered Accountants of India, 2 nd Edn. July 2025.	
Case Law		
1.	<i>Sheo Nath Singh v. Appellate Assistant Commissioner, Calcutta (1971) 3 SCC 234</i>	
2.	<i>Meenakshi Trendz v. State of Gujarat, R/Special Civil Application No. 9545 of 2020 With Civil Application (For Stay) No. 1 of 2020 In R/Special Civil Application No. 9545 of 2020</i>	
3.	<i>M/s R.J. Trading Co. v Commissioner of CGST, Delhi North, 2021 SCC OnLine Del 3757</i>	
4.	<i>Hindustan Safety Glass v. CCE, 1985 (21) ELT 38 All HC</i> , (Summon sample)	
5.	<i>ITO v. James Joseph O’Gorman, [1993] 204 ITR 454 (Cal.)</i> , (Can scope of summon be expanded)	
6.	<i>Ramanlal Bhogilal Shah v. D.K Guha (1973) 1 SCC 696</i> , (Purpose of Summon)	
7.	<i>Sudhir Gulati v. Union of India, 1998 SCC OnLine Del 130</i> , (Purpose of Summon)	
8.	<i>S.N. Sharma v. Bipen Kumar Tiwari, (1970) 1 SCC 653</i> (Misuse of Power, Malafide)	
9.	<i>State of Bihar v. J.A.C. Saldanha, (1980) 1 SCC 554</i> , (Gross abuse of Power)	
10.	<i>State of Haryana v. Bhajan Lal, 1992 Supp (1) SCC 335</i> , (Intervention of High Court at Investigation Stage)	
11.	<i>South India Exports v. Joint Director of ..., 2003 SCC OnLine Mad 1058</i> , (Prelim Objection can be done at summon stage if it is without jurisdiction)	
SESSION-3		
Law of Precedents		
1.	Justice R.V. Raveendran, “ <i>Precedents – Boon or Bane?</i> ” (2015) 8 SCC J-1	
2.	BRYAN A. GARNER ET. AL, <i>Nonbinding Decisions as Persuasive Authority in THE LAW OF JUDICIAL PRECEDENTS</i> , (Thomas Reuters, 2016)	
3.	Santiago Legarre & Christopher R. Handy, “ <i>Overruling Louisiana: Horizontal Stare Decisis and the Concept of Precedent</i> ”	

WORKSHOP FOR IRS (C&IT) OFFICERS ON ADJUDICATION SKILLS NACIN [SE-09]
(13TH & 14TH OCTOBER, 2025)

	82 Louisiana Law Review 41-79 (2021)
4.	PROF. DR. A. LAKSHMINATH, JUDICIAL PROCESS – PRECEDENT IN INDIAN LAW 13-58 (Eastern Book Company, 2009)
5.	Chintan Chandrachud, “ <i>The Precedential Value of Solitary High Court Rulings in India: Carving an Exception to the Principle of Vertical Stare Decisis</i> ” Lawasia Journal 25-37 (2011)
<u>Case Law</u> <i>(Judgments mentioned below include citations and short notes for reference. Please refer full judgment for conclusive opinion)</i>	
1.	<i>Trimurthi Fragrances (P) Ltd. v. Government of N.C.T. of Delhi, 2022 SCC OnLine SC 1247</i> [A decision delivered by a Bench of largest strength is binding on any subsequent Bench of lesser or coequal strength. It is the strength of the Bench and not number of Judges who have taken a particular view which is said to be relevant - A Bench of lesser quorum cannot disagree or dissent from the view of law taken by a Bench of larger quorum. Quorum means the bench strength which was hearing the matter - The numerical strength of the Judges taking a particular view is not relevant, but the Bench strength is determinative of the binding nature of the Judgment]
2.	<i>Gregory Patrao v. Mangalore Refinery & Petrochemicals Ltd., 2022 SCC OnLine SC 830</i> [Subsequent Supreme Court Decisions which have considered & distinguished earlier judgments are binding on High Courts]
3.	<i>Shah Faesal v. Union of India, (2020) 4 SCC 1</i> [Per incuriam rule is strictly and correctly applicable to the ratio decidendi and not to obiter dicta. Earlier precedent can be overruled by a larger Bench if - (i) it is manifestly wrong, or (ii) injurious to public interest, or (iii) there is a social, constitutional, or economic change necessitating it. A coordinate Bench of the same strength cannot take a contrary view and cannot overrule the decision of earlier coordinate bench. No doubt it can distinguish the judgment of such earlier Bench or refer the matter to a larger Bench for reconsideration in case of disagreement with the view of such earlier Bench.]
4.	<i>S.E. Graphites (P) Ltd. v. State of Telangana, (2020) 14 SCC 521</i> [Even brief judgments of Supreme Court passed after grant of Special Leave are binding precedents]
5.	<i>Union of India v. R. Thiyagarajan, (2020) 5 SCC 201</i> [Judgment of High Court applicable only to the State(s) within its jurisdiction. Pan-India application of the order of the High Court would tantamount to usurpation of the jurisdiction of the other High Courts]
6.	<i>Kaikhosrou (Chick) Kavasji Framji v. Union of India, (2019) 20 SCC 705</i> [Views in Lead Judgment are binding precedents if concurring judgments did not express any contrary opinion on it]
7.	<i>Court on its Own Motion v. Jayant Kashmiri, 2017 SCC OnLine Del 7387</i> [The judgments of the High Court would bind the trial courts. If an unnecessary reference to a judicial precedent or erroneous submission in law is made, the Judge considering the matter would reject the reliance thereon or the submission made. However, certainly reference to a judicial precedent cannot be termed a contumacious act]
8.	<i>Union of India v. P. Shyamala, 2017 SCC OnLine Mad 6715</i> [Exposition of law and ratio decidendi, to be accepted as a binding precedent, should be based on issues raised and argued by both sides. A mere observation without reasons is distinguishable, from a ratio decidendi]
9.	<i>Hyder Consulting (UK) Ltd. v. State of Orissa, (2015) 2 SCC 189</i>

WORKSHOP FOR IRS (C&IT) OFFICERS ON ADJUDICATION SKILLS NACIN [SE-09]
(13TH & 14TH OCTOBER, 2025)

	<i>[A prior decision of this Court on identical facts and law binds the Court on the same points of law in a later case. In exceptional circumstances, where owing to obvious inadvertence or oversight, a judgment fails to notice a plain statutory provision or obligatory authority running counter to the reasoning and result reached, the principle of per incuriam may apply]</i>
10. <i>Raj Kumar Mehra and Ors. v. Surinder Mohan, AIR 2015 HP 58</i>	<i>[If a Judge or a quasi-judicial authority is not candid enough about his/her decision making process then it is impossible to know whether the person deciding is faithful to the doctrine of precedent or to principles of incrementalism. In all common law jurisdictions judgments play a vital role in setting up precedents for the future. Therefore, for development of law, requirement of giving reasons for the decision is of the essence and is virtually a part of "Due Process"]</i>
11. <i>Namit Sharma v. Union of India, (2013) 1 SCC 745</i>	<i>[It is not only the higher court's judgments that are binding precedents for the Information Commission, but even those of the larger Benches of the Commission should be given due acceptance and enforcement by the smaller Benches of the Commission. The rule of precedence is equally applicable to intra appeals or references in the hierarchy of the Commission]</i>
12. <i>Pradip J. Mehta v. CIT, (2008) 14 SCC 283</i>	<i>[The judgment of the other High Courts, though not binding, have persuasive value which should be taken note of and dissented from by recording its own reasons]</i>
13. <i>Union of India v. Major Bahadur Singh, (2006) 1 SCC 368</i>	<i>[Courts should not place reliance on decisions without discussing as to how the factual situation fits in with the fact situation of the decision on which reliance is placed. Observations of courts are neither to be read as Euclid's theorems nor as provisions of the statute and that too taken out of their context. These observations must be read in the context in which they appear to have been stated. Judgments of courts are not to be construed as statutes. To interpret words, phrases and provisions of a statute, it may become necessary for Judges to embark into lengthy discussions but the discussion is meant to explain and not to define. Judges interpret statutes, they do not interpret judgments. They interpret words of statutes; their words are not to be interpreted as statutes]</i>
14. <i>State of Haryana v. AGM Management Services Ltd., (2006) 5 SCC 520</i>	<i>[Circumstantial flexibility, one additional or different fact may make a world of difference between conclusions in two cases. Disposal of cases by blindly placing reliance on a decision is not proper]</i>
15. <i>ICICI Bank v. Municipal Corpn. of Greater Bombay, (2005) 6 SCC 404</i>	<i>[It was held that the decision given by the Apex Court must be read following the context of the statutory provisions which have been interpreted by the competent court. It was also stated that no judgement can be read if it is a statute. Since the law cannot always be static, based on the relevant principles and rules, the Judges must cautiously make use of the precedents in deciding cases]</i>
16. <i>Megh Singh v. State of Punjab, (2003) 8 SCC 666</i>	<i>[Circumstantial flexibility, one additional or different fact may make a world of difference between conclusions in two cases or between two accused in the same case. Each case depends on its own facts and a close similarity between one case and another is not enough because a single significant detail may alter the entire aspect]</i>
17. <i>Director of Settlements, A.P. v. M.R. Apparao, (2002) 4 SCC 638</i>	<i>[It is necessary to follow the law declared by the Supreme Court and a judgment of the Court has to be read in context of questions which arose for consideration in the case in which the judgment was delivered. An "obiter dictum" as distinguished from a "ratio decidendi" is an observation by the Court on a legal question suggested in a case before it but not arising in such manner as to require a decision. Such an obiter may not have an effect of a binding precedent but it cannot be denied that it is of considerable weight]</i>

WORKSHOP FOR IRS (C&IT) OFFICERS ON ADJUDICATION SKILLS NACIN [SE-09]
(13TH & 14TH OCTOBER, 2025)

18.	<i>Suganthi Suresh Kumar v. Jagdeeshan, (2002) 2 SCC 420</i> [It is impermissible for the High Court to overrule the decision of the Apex Court on the ground that the Supreme Court laid down the legal position without considering any other point. It is not only a matter of discipline for the High Courts in India, it is the mandate of the Constitution as provided in Article 141 that the law declared by the Supreme Court shall be binding on all courts within the territory of India]
19.	<i>Vishnu Traders v. State of Haryana, 1995 Supp (1) SCC 461</i> [In the matters of interlocutory orders, principle of binding precedent will not apply. However, the need for consistency of approach and uniformity in the exercise of judicial discretion respecting similar causes and the desirability to eliminate occasions for grievances of discriminatory treatment requires that all similar matters should receive similar treatment except where factual differences require a different treatment so that there is assurance of consistency, uniformity, predictability and certainty of judicial approach]
20.	<i>Hari Singh v. State of Haryana, (1993) 3 SCC 114</i> [It was held that in a judicial system that is administered by courts, one of the primary principles to keep note of is that the courts under the same jurisdiction must have similar opinions regarding similar legal questions, issues and circumstances. If opinions given on similar legal issues are inconsistent then instead of achieving harmony in the judicial systems, it will result in judicial chaos. The decision regarding a particular case that has been held for a long time cannot be disturbed merely because of the possibility of the existence of another view]
21.	<i>State of Punjab v. Surinder Kumar, (1992) 1 SCC 489</i> [The High Courts have no power, like the power available to the Supreme Court under Article 142 of the Constitution of India, and merely because the Supreme Court granted certain reliefs in exercise of its power under Article 142 of the Constitution of India, similar orders could not be issued by the High Court]
23.	<i>CIT v. Sun Engineering Works (P) Ltd., (1992) 4 SCC 363</i> [While applying the decision to a latter cases, the court must carefully try to ascertain the true principle laid down by the decision of Supreme Court and not to pick out words or sentences from the judgments divorced from the context of question under consideration by the court to support their reasoning]
24.	<i>Blue Star Ltd. v. Commissioner of Income-Tax, 1994 SCC OnLine Bom 756</i> [The Bombay High Court quoted the following observations of Earl of Halsbury in the case of <i>Qumin v. Leathem</i> (1901) AC 495 (HL) ‘Every judgment must be read as applicable to the particular facts proved or assumed to be proved, since the generality of the expressions which may be found there, are not intended to be expositions of the whole law, but governed and qualified by the particular facts of the case in which such expressions are found and a case is only an authority for what it actually decides]
25.	<i>Empire Industries Ltd. v. Union of India, (1985) 3 SCC 314</i> [Different courts sometimes pass different interim orders as the courts deem fit. It is a matter of common knowledge that the interim orders passed by particular courts on certain considerations are not precedents for other cases which may be on similar facts]
26.	<i>Regional Manager v. Pawan Kumar Dubey, (1976) 3 SCC 334</i> [It is the rule deducible from the application of law to the facts and circumstances of a case which constitutes its ratio decidendi and not some conclusion based upon facts which may appear to be similar. One additional or different fact can make a world of difference between conclusions in two cases even when the same principles are applied in each case to similar facts]
27.	<i>CIT v. Balkrishna Malhotra, (1971) 2 SCC 547</i> [Interpretation of a provision in a taxing statute rendered years back and accepted and acted upon by the department should not be easily departed from]

WORKSHOP FOR IRS (C&IT) OFFICERS ON ADJUDICATION SKILLS NACIN [SE-09]
(13TH & 14TH OCTOBER, 2025)

28.	<i>State of Orissa v. Sudhansu Sekhar Misra, (1968) 2 SCR 154</i> [A decision is only an authority for what it actually decides. The essence in a decision is its ratio and not every observation found therein nor what logically follows from the various observations made in it. It is not a profitable task to extract a sentence, here and there from a judgment and to build upon it]
29.	<i>K.T.M.T.M. Abdul Kayoom v. CIT, 1962 Supp (1) SCR 518</i> [Each case depends on its own facts and a close similarity between one case and another is not enough because even a single significant detail may alter the entire aspect. In deciding such cases, one should avoid the temptation to decide cases (as said by Cardozo) by matching the colour of one case against the colour of another. To decide, therefore, on which side of the line a case falls, the broad resemblance to another case is not at all decisive]
30.	<i>East India Commercial Co. Ltd. v. Collector of Customs, AIR 1962 SC 1893</i> [The decision of a High Court on a point of law is binding on all inferior Tribunals within its territorial jurisdiction. Thus, the High Court which has the jurisdictional authority has control over all courts in the jurisdiction. Other High Courts' judgments are only persuasive in nature]
SESSION-4 <i>Principles of Natural Justice and its application in Tax Assessment Proceedings</i>	
<i>Articles</i>	
1.	P. Leelakrishnan & Mini S., “Procedural Fairness in Administrative Decision-Making” 59(4) Journal of the Indian Law Institute 335-355 (2017)
2.	A.H. Hawaldar, “Evolution of Due Process in India” Bharati Law Review 107-118 (2014)
3.	Justice T.S. Sivagnanam, “Principles of Natural Justice” Lecture delivered on 01.06.2009 at Tamil Nadu State Judicial Academy
<i>Case Law</i> (Judgments mentioned below include citations and short notes for reference. Please refer full judgment for conclusive opinion)	
1.	<i>R.C. Chandel v. High Court of M.P., (2012) 8 SCC 58</i> [There can be no manner of doubt that a Judge must decide the case only on the basis of the facts on record and the law applicable to the case. If a Judge decides a case for any extraneous reasons then he is not performing his duty in accordance with law. 10. In our view the word “gratification” does not only mean monetary gratification. Gratification can be of various types. It can be gratification of money, gratification of power, gratification of lust etc.]
2.	<i>Ashoka Smokeless Coal India (P) Ltd. v. Union of India, (2007) 2 SCC 640</i> [Principles of natural justice are attracted where there is some right which is likely to be affected by any act of the administration including a legitimate expectation]
3.	<i>LIC v. Consumer Education & Research Centre, (1995) 5 SCC 482</i> [Every activity of a public authority or those under public duty or obligation must be informed by reason and guided by public interest]
4.	<i>D.K. Yadav v. J.M.A. Industries Ltd., (1993) 3 SCC 259</i>

WORKSHOP FOR IRS (C&IT) OFFICERS ON ADJUDICATION SKILLS NACIN [SE-09]
(13TH & 14TH OCTOBER, 2025)

	<i>[Without hearing the termination of services would be violative of Article 21 of the Constitution as such a procedure established by law which deprives a person of his livelihood cannot be said to be just, fair and reasonable under Article 21 of the Constitution]</i>
5.	<i>H.L. Trehan v. Union of India, (1989) 1 SCC 764</i> <i>[Even when the authority has statutory power to take action without hearing, it would be arbitrary to take action without hearing and thus violative of Article 14 of the Constitution]</i>
6.	<i>R v Tower Hamlets London Borough Council, ex p Chetnik Developments Ltd [1988]1All ER961</i> <i>[Once that question is answered in favour of the local authority, it may still be possible to say that although the local authority had kept within the four corners of the matters which they ought to consider, they have nevertheless come to a conclusion so unreasonable that no reasonable authority could ever have come to it. In such a case, again, I think the court can interfere]</i>
7.	<i>Council of Civil Service Unions v. Minister for Civil Service, [1985] 1 AC 374</i> <i>[Irrationality applies [for interfering with] a decision which is so outrageous in its defiance of logic or of accepted moral standards that no sensible person who had applied his mind to the question to be decided could have arrived at it]</i>
8.	<i>Maneka Gandhi v. Union of India, (1978) 1 SCC 248</i> <i>[Procedural fairness is implied even in situations where the statute does not provide for it]</i>
9.	<i>Union of India v. Tulsiram Patel, (1985) 3 SCC 398</i> <i>[Article 14 did not create the principles of natural justice, but rather that Article 14 is only their constitutional guardian]</i>
10.	<i>State of U.P v. Vijay Kumar Tripathi, 27 1955 Supp (I) SCC 552</i> <i>[The court held that Principles of Natural Justice must be read into the provisions of a law. Such a course is fundamental where the standard rejects, either explicitly by vital ramifications, the application of principles of natural justice]</i>
11.	<i>P. Ramachandra Rao v. State of Karnataka, (2012) 9 SCC 430</i> <i>[The Apex Court laid down certain factors to identify whether an accused has been deprived of his Right to Speedy Trial, which includes length of delay, the justification for the delay, the accused assertion of his Right to Speedy Trial, and prejudice caused to the accused by such delay. If nothing is shown and there are no circumstances to raise a presumption that the accused had been prejudiced there will be no justification to quash the conviction on the ground of delayed trial only. The court also laid down certain guidelines and held that the powers conferred under Sections 309, 311 and 258 of the Code of Criminal Procedure shall be exercised by the criminal courts to effectuate the Right to Speedy Trial. To seek appropriate relief and directions, the jurisdiction of the High Court under Section 482 of Cr. P.C. and Articles 226 and 227 of the Constitution can be invoked]</i>
12.	<i>Rameshwari Devi and Ors. v. Nirmala Devi and Ors., (2011) 8 SCC 249</i> <i>[The Court provided steps to trial courts in order to curb delay in civil litigation through which the existing system can be drastically changed or improved]</i>
13.	<i>Abdul Rehman Antulay v. R.S. Nayak, (1992) 1 SCC 225</i> <i>[Right to a speedy trial under Article 21 is available at all stages namely, the stage of investigation, inquiry, trial, appeal, revision and retrial. The Court laid down detailed guidelines for the speedy trial of an accused in a criminal trial but refused to set a time limit for the conclusion of the trial. The Court held that the nature of the offence and the circumstances may be such that quashing of proceedings may not be in the interest of justice. In such a case it may make an order that the trial may be concluded within a fixed time and reduce the sentence]</i>
14.	<i>State of Maharashtra v. Champalal Punjaji Shah, (1981) 3 SCC 610</i>

WORKSHOP FOR IRS (C&IT) OFFICERS ON ADJUDICATION SKILLS NACIN [SE-09]
(13TH & 14TH OCTOBER, 2025)

	<i>[While deciding the question of whether there has been a denial of the right to a speedy trial, the Court is entitled to take into consideration whether the delay was unintentional, caused by overcrowding of the court's docket or understaffing of the prosecutors and whether the accused contributed a fair part to the time taken]</i>	
15.	<i>Hussainara Khatoon (I) v. Home Secy., State of Bihar, (1980) 1 SCC 81</i> <i>[The “right to a speedy trial” is a fundamental right implicit in the right of life and personal liberty provided under Article 21 of the Indian Constitution. The court-mandated greater access to bail, more humane living standards and a significant reduction in time from arrest to trial. Speedy trial is of the essence of criminal justice and there can be no doubt that delay in trial by itself constitutes denial of justice. It is interesting to note that in the United States, speedy trial is one of the constitutionally guaranteed rights]</i>	
SESSION-5		
Core Judicial Values in adjudication of Fiscal Disputes		
Articles		
1.	Justice R. V. Raveendran, <i>Rendering Decisions- Basics for New Judges (Decision-Making & Judgment-Writing)</i> in ANOMALIES IN LAW & JUSTICE: WRITINGS RELATED TO LAW & JUSTICE, EBC Publishing (P) Ltd. (2021) pp. 319-361	
2.	Lord Denning, “ <i>Into the Conduct of Judges</i> ” in THE DUE PROCESS OF LAW, Oxford University Press (2012), pp. 58-66	
3.	Aharon Barak, <i>The Role of the Judge: Theory, Practice and the Future</i> in THE JUDGE IN A DEMOCRACY, Princeton University Press (2008) pp. 306-315	
4.	Justice Sunil Ambwani, <i>The Art of Writing Judgment</i> in JUDGMENTS AND HOW TO WRITE THEM, Eastern Book Company (2018)	
5.	<i>The Bangalore Principles of Judicial Conduct, 2002 [The Bangalore Draft Code of Judicial Conduct 2001 adopted by the Judicial Group on Strengthening Judicial Integrity, as revised at the Round Table Meeting of Chief Justices held at the Peace Palace, The Hague, November 25-26, 2002]</i>	
Case Law		
(Judgments mentioned below include citations and short notes for reference. Please refer full judgment for conclusive opinion)		
Elements of Judicial Behaviour		
1.	<i>Harendra Rai v. State of Bihar and Others</i>, 2023 SCC OnLine SC 1023 <i>[The Trial Court and the High Court miserably failed to notice the sensitivity and intricacies of the case. Both the Courts completely shut their eyes to the manner of the investigation, the Prosecutor's role, and the high-handedness of the accused as also the conduct of the Presiding Officer of the Trial Court, despite observations and findings having been recorded not only by the Administrative Judge but also by the Division Bench deciding Habeas Corpus petition. They continued with their classical rut of dealing with the evidence in a manner as if it was a normal trial. They failed to notice the conduct of the Public Prosecutor in not even examining the formal witnesses and also that the Public Prosecutor was acting to the advantage of the accused rather than prosecuting the accused with due diligence and honesty. The Presiding Officer of the Trial Court acquitting the accused as also the learned Judge of the High Court dismissing the revision, were both well-aware of the facts, legal procedures, as well as the law regarding appreciation of evidence in a criminal case. Both the courts below ignored the administrative reports as also the judgment of the High Court in the Habeas Corpus petition. In fact they should have</i>	

WORKSHOP FOR IRS (C&IT) OFFICERS ON ADJUDICATION SKILLS NACIN [SE-09]
(13TH & 14TH OCTOBER, 2025)

	<i>taken judicial notice of the same. They completely failed to take into consideration the conduct of the accused subsequent to the incident, which was extremely relevant and material in view of Section 8 of the Evidence Act. They failed to draw any adverse inference against the accused with respect to their guilt.]</i>
2.	Muzaffar Husain v. State of Uttar Pradesh and Anr. , 2022 SCC OnLine SC 567 [<i>Showing undue favour to a party under the guise of passing judicial orders is the worst kind of judicial dishonesty and misconduct. The extraneous consideration for showing favour need not always be a monetary consideration. It is often said that "the public servants are like fish in the water, none can say when and how a fish drank the water". A judge must decide the case on the basis of the facts on record and the law applicable to the case. If he decides a case for extraneous reasons, then he is not performing his duties in accordance with law. As often quoted, a judge, like Caesar's wife, must be above suspicion.</i>]
3.	Mathew Z Pulikunnel v. Chief Justice of India , WP(C) NO. 17654 OF 2021 [<i>If it is held that a party who is directly or indirectly connected with a dispute decided by a Judge can approach the Court in a proceedings under Article 226 of the Constitution seeking direction on a complaint lodged against the Judge concerning the decision taken by him alleging that the same is not one conforming to the Restatement of Values of Judicial Life, there cannot be any doubt that the same will have a deleterious effect on the institution.</i>]
1.	Sadhna Chaudhary v. State of Uttar Pradesh (2020) SCC Online 307 [<i>Judicial officers must aspire and adhere to a higher standard of honesty, integrity and Probity.</i>]
2.	Shrirang Yadavrao Waghmare v. State of Maharashtra , (2019) 9 SCC 144 [<i>The first and foremost quality required in a Judge is integrity. The need of integrity in the judiciary is much higher than in other institutions. The judiciary is an institution whose foundations are based on honesty and integrity. It is, therefore, necessary that judicial officers should possess the sterling quality of integrity</i>]
3.	Registrar General, Patna High Court v. Pandey Gajendra Prasad , 2012 STPL(Web) 305 SC [<i>There is no gainsaying that while it is imperative for the High Court to protect honest and upright judicial officers against motivated and concocted allegations, it is equally necessary for the High Court not to ignore or condone any dishonest deed on the part of any judicial officer.</i>]
4.	Rajendra Singh Verma (Dead) Through LRs. v. Lieutenant Governor (NCT of Delhi) , (2011) 10 SCC 1 [<i>In case where the Full Court of the High Court recommends compulsory retirement of an officer, the High Court on the judicial side has to exercise great caution and circumspection in setting aside that order because it is a complement of all the Judges of the High Court who go into the question and it is possible that in all cases evidence would not be forthcoming about integrity doubtful of a judicial officer.</i>]
5.	Tarak Singh v. Jyoti Basu , (2005)1 SCC 201 [<i>There is nothing wrong in a Judge having an ambition to achieve something, but if the ambition to achieve is likely to cause a compromise with his divine judicial duty, better not to pursue it. Because, if a Judge is too ambitious to achieve something materially, he becomes timid. When he becomes timid there will be a tendency to make a compromise between his divine duty and his personal interest. There will be a conflict between interest and duty.</i>][<i>"Integrity is the hallmark of judicial discipline, apart from others. It is high time the judiciary took utmost care to see that the temple of justice does not crack from inside, which will lead to a catastrophe in the judicial-delivery system resulting in the failure of public confidence in the system. It must be remembered that woodpeckers inside pose a larger threat than the storm outside."</i>]
6.	High Court of Judicature at Bombay v. Shashikant S. Patil , (2000) 1 SCC 416 [<i>Honesty and integrity are the hallmarks of judicial probity. Dishonesty and lack of integrity are hence the basic elements of misconduct as far as a Judicial Officer is concerned.</i>]
7.	Union of India v. K.K. Dhawan (1993) AIR 1478 [<i>The judicial officer, if acts negligently or recklessly or attempts to confer undue favour on a person or takes a decision which is actuated by corrupt motive, then he is not acting as a judge.</i>]

WORKSHOP FOR IRS (C&IT) OFFICERS ON ADJUDICATION SKILLS NACIN [SE-09]
(13TH & 14TH OCTOBER, 2025)

8.	High Court of Judicature at Rajasthan v. Ramesh Chand Paliwal , (1998) 3 SCC 72 [Judges have been described as 'hermits', further reminding that, "they have to live and behave like hermits, who have no desire or aspiration, having shed it through penance. Their mission is to supply light and not beat.]
9.	High Court of Judicature at Bombay v. Uday Singh , (1997) 5 SCC 129 [Maintenance of discipline in the judicial service is a paramount matter. Acceptability of the judgment depends upon the credibility of the conduct, honesty, integrity and character of the officer. The confidence of the litigating public gets affected or shaken by lack of integrity and character of Judicial Officer.]
10.	Daya Shankar v. High Court of Allahabad , (1987) 3 SCC 1 [Judicial officers cannot have two standards, one in the court and another outside the court. They must have only one standard of rectitude, honesty and integrity. They cannot act even remotely unworthy of the office they occupy.]
11.	C. Ravichandran Iyer v. Justice A.M. Bhattacharjee & Ors. (1995) 5 SCC 457 [Judicial office is essentially a public trust. Society is, therefore, entitled to expect that a Judge must be a man of high integrity, honesty and required to have moral vigour, ethical firmness and impervious to corrupt or venial influences. He is required to keep most exacting standards of propriety in judicial conduct. Any conduct which tends to undermine public confidence in the integrity and impartiality of the court would be deleterious to the efficacy of judicial process.]
12.	K.P. Singh v. High Court of H.P. & ors. 2011(3)KLJ11 [A judge is judged not only by the quality of his judgments, but also by the quality and purity of his character and the measurable standard of that character is impeccable integrity reflected transparently in his personal life as well. One who corrects corruption should be incorruptible. That is the high standard, the public has set in such high offices of institutional integrity. Therefore, any departure from the pristine codes and values of discipline and disciplined conduct on the part of the judicial officers will have to be viewed very seriously lest the very foundation of the system would be shaken and, if so, that will be the death knell of democracy.]
13.	R.C. Chandel v. High Court of M.P. , (2012) 8 SCC 58 [There can be no manner of doubt that a Judge must decide the case only on the basis of the facts on record and the law applicable to the case. If a Judge decides a case for any extraneous reasons then he is not performing his duty in accordance with law. 10. In our view the word "gratification" does not only mean monetary gratification. Gratification can be of various types. It can be gratification of money, gratification of power, gratification of lust etc., etc.]
14.	All India Judges' Association v. Union of India , 1992 AIR 165 [It is time we mention about society's expectation from the Judicial Officers. A judge ought to be wise enough to know that he is fallible and, therefore, even ready to learn and be courageous enough to acknowledge his errors. The conduct of every judicial officer should be above reproach. He should be conscientious, studious, thorough, courteous, 'patient, punctual, just, impartial, fearless of public clamor, regardless of public praise, and indifferent to private, political or partisan influences; he should administer justice according to law, and deal with his appointment as a public trust; he should not allow other affairs or his private interests to interfere with the prompt and proper performance of his judicial duties, nor should he administer the office for the purpose of advancing his personal ambitions or increasing his popularity.]
15.	Rajesh Kohli v. High Court of J. and K. and Anr. (2010)12SCC783 [Upright and honest judicial officers are needed not only to bolster the image of the judiciary in the eyes of litigants, but also to sustain the culture of integrity, virtue and ethics among judges. The public's perception of the judiciary matters just as much as its role in dispute resolution. The credibility of the entire judiciary is often undermined by isolated acts of transgression by a few members of the Bench, and therefore it is imperative to maintain a high benchmark of honesty, accountability and good conduct.]
16.	In Re: "K" a judicial officer , AIR 2001 SC 972 [Adverse remarks - appeal filed for seeking deletion of adverse remarks passed by High Court in judgment delivered - judgment delivered in appeal filed against decision passed by appellant - appellant (Metropolitan Magistrate) contended that remarks made in judgment was not essential and adversely affect her career growth - no opportunity of explaining herself given to appellant - remarks passed were not necessary for

WORKSHOP FOR IRS (C&IT) OFFICERS ON ADJUDICATION SKILLS NACIN [SE-09]
(13TH & 14TH OCTOBER, 2025)

	<i>matter decided - they were not formed the part of reasoning given in judgment although found prejudicial to appellant's career - remarks directed to be deleted.]</i>
Art of Judgment Writing	
17.	<i>State of Rajasthan v. Gautam s/o Mohanlal</i> , 2023 INSC 903 [<i>The Supreme Court advised Trial Courts to refrain from continuing the practise of adding one's caste next to the name in the cause titles.</i>]
18.	<i>SBI & Another v. Ajay Kumar Sood</i> , 2022 SCC OnLine 1067 [<i>The judgment replicates the individuality of the judge and therefore it is indispensable that it should be written with care and caution. The reasoning in the judgment should be intelligible and logical. Clarity and precision should be the goal. All conclusions should be supported by reasons duly recorded. The findings and directions should be precise and specific. Writing judgments is an art, though it involves skillful application of law and logic.</i>]
19.	<i>Aparna Bhat v. State of M.P.</i> , 2021 SCC OnLine SC 230 [<i>Court to make sure survivor can rely on their impartiality and neutrality. Sensitivity in judicial approach/ language/ reasoning. Sensitivity to the concerns of survivors of sexual offences. Embargo on orders that reflect adversely on the judicial system/undermining the guarantee to fair justice. Removing gender bias.</i>]
20.	<i>Shakuntala Shukla v. State of Uttar Pradesh</i> , 2021 SCC OnLine SC 672 [<i>"Judgment" means a judicial opinion which tells the story of the case; what the case is about; how the court is resolving the case and why. ... It is also defined as the decision or the sentence of a court in a legal proceeding along with the reasoning of a judge which leads him to his decision. ... It is not adequate that a decision is accurate, it must also be reasonable, logical and easily comprehensible. The judicial opinion is to be written in such a way that it elucidates in a convincing manner and proves the fact that the verdict is righteous and judicious. What the court says, and how it says it, is equally important as what the court decides. ... The judgment replicates the individuality of the judge and therefore it is indispensable that it should be written with care and caution. The reasoning in the judgment should be intelligible and logical. Clarity and precision should be the goal. All conclusions should be supported by reasons duly recorded.</i>] (Refer Para 9)
21.	<i>Ajit Mohan v. Legislative Assembly Delhi</i> , 2021 SCC OnLine SC 495 [<i>it is the need of the hour to write clear and short judgments which the litigant can understand. The Wren & Martin principles of precis writing must be adopted.</i>]
22.	<i>Surjeet Singh v. Sadhu Singh</i> , (2019) 2 SCC 396 [<i>There was no need to cite several decisions and that too in detail. Brevity being a virtue, it must be observed as far as possible while expressing an opinion.</i>]
23.	<i>Nipun Saxena v. Union of India</i> , (2019) 2 SCC 703, [<i>Keeping in view the social object of preventing the victims or ostracising of victims, it would be appropriate that in judgments of all the courts i.e. trial courts, High Courts and the Supreme Court the name of the victim should not be indicated. This has been repeated in a large number of cases and we need not refer to all.</i>]
24.	<i>Kanailal v. Ram Chandra Singh</i> , (2018) 13 SCC 715 [<i>Reasons are live links between the mind of the decision-taker to the controversy in question and the decision or conclusion arrived; Objectivity in reasons; Adjudging validity of decision; Right to reason is indispensable part of sound judicial system; Salutory requirement of natural justice</i>]
25.	<i>Joint Commissioner of Income Tax v. Saheli Leasing & Industries Ltd.</i> , (2010) 6 SCC 384 [<i>State only what are germane to the facts of the case; Must have correlation with applicable law and facts; Ratio decidendi should be clearly spelt out; Go through the draft thoroughly; Sustained chronology in judgment – perfect sequence of events; Citations should afford clarity rather than confusion; Pronounce judgment at the earliest</i>]
26.	<i>Board of Trustees of Martyrs Memorial Trust v. Union of India</i> , (2012) 10 SCC 734 [<i>Brevity in judgment writing; Due application of mind; Clarity of reasoning; Focussed consideration; Examination of every matter with seriousness; Sustainable decision</i>]

WORKSHOP FOR IRS (C&IT) OFFICERS ON ADJUDICATION SKILLS NACIN [SE-09]
(13TH & 14TH OCTOBER, 2025)

27	<i>Reliance Airport Developers v. Airport Authority of India and Ors</i> , (2006) 10 SCC 1 [<i>Judicial Discretion – Parameters to be followed while exercising Discretion - Relevant Paras 26-35</i>]
28	<i>B (A Child)(Adequacy of Reasons)</i>, [2022] EWCA Civ 407 (Relevant Paras 59 and 60) <i>Judgments reflect the thinking of the individual judge and there is no room for dogma, but in my view a good judgment will in its own way, at some point and as concisely as possible: state the background facts; identify the issue(s) that must be decided; articulate the legal test(s) that must be applied; note the key features of the written and oral evidence, bearing in mind that a judgment is not a summing-up in which every possibly relevant piece of evidence must be mentioned; record each party's core case on the issues; make findings of fact about any disputed matters that are significant for the decision; evaluate the evidence as a whole, making clear why more or less weight is to be given to key features relied on by the parties; give the court's decision, explaining why one outcome has been selected in preference to other possible outcomes.</i> <i>The last two processes – evaluation and explanation – are the critical elements of any judgment. As the culmination of a process of reasoning, they tend to come at the end, but they are the engine that drives the decision, and as such they need the most attention. A judgment that is weighed down with superfluous citation of authority or lengthy recitation of inessential evidence at the expense of this essential reasoning may well be flawed. At the same time, a judgment that does not fairly set out a party's case and give adequate reasons for rejecting it is bound to be vulnerable.</i>
29	<i>Siddharth Vashisht Alias Manu Sharma v. State (NCT of Delhi)</i>, 2010 6 SCC 1 [<i>Adverse remarks - Trial Judge made adverse remarks against prosecution-And Division Bench against trial Judge-Such adverse remarks expunged. The higher Courts in exercise of their appellate or original jurisdiction may find patent errors of law or fact or appreciation of evidence in the judgment which has been challenged before them. Despite this, what is of significance is that, the Courts should correct the error in judgment and not normally comment upon the Judge. The possibility of taking a contrary view is part of the system. The judicial propriety and discipline demand that strictures or lacerating language should not be used by the higher Courts in exercise of their appellate or supervisory jurisdiction. Judicial discipline requires that errors of judgments should be corrected by reasons of law and practice of passing comments against the lower courts needs to be deprecated in no uncertain terms. The individuals come and go but what actually stands forever is the institution.</i>]